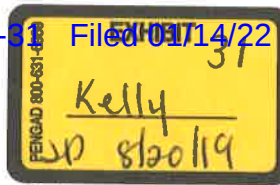


Exhibit 28



EDUCATIONAL COMMISSION for FOREIGN MEDICAL GRADUATES

PHILADELPHIA OFFICE

3624 MARKET STREET, PHILADELPHIA, PENNSYLVANIA 19104-2685, U.S.A.
TELEPHONE: 215-386-5900 • FAX: 215-386-9767 • INTERNET: www.ecfm.org

Personal and Confidential

August 22, 2000

James McCorkel, Ph.D.
Vice President for Academic Affairs
Jersey Shore Medical Center
1945 State Route 33
Neptune, NJ 07754-0397

Re: Dr. John Nosa Akoda
USMLE™/ECFMG® Identification No. 0-553-258-5

Dear Dr. McCorkel:

This is in response to your letter of August 11, 2000 and telephone conversations of August 14 and 15, 2000. You indicated in your letter and subsequent conversations that Jersey Shore Medical Center/Meridian Hospitals Corporation is conducting an investigation whether a resident at your institution by the name of John Charles Akoda may have also served as a resident at two other institutions using the name Oluwafemi Charles Igberase. To aid in your investigation, you asked for certain information in possession of the Educational Commission for Foreign Medical Graduates (ECFMG).

According to applications submitted to ECFMG, Dr. Akoda's full name is "John Nosa Akoda." He certified his date of birth to be January 1, 1959. The medical diploma he submitted indicated he received his medical degree in 1988 from the Faculty of Medicine, University of Benin, Nigeria. This medical diploma was verified by ECFMG with the medical school. Dr. Akoda was issued ECFMG Certificate No. 0-553-258-5 on August 18, 1997. The social security number he provided ECFMG in 1998 is 9065.

ECFMG also has a file for "Oluwafemi Charles Igberase." Using the name "Oluwafemi Charles Igberase," an individual submitted an application and certified his date of birth to be April 17, 1962 and his social security number as 5054. The medical diploma he submitted indicated he received his medical degree in 1987 from the Faculty of Medicine, University of Ibadan, Nigeria. This medical diploma was verified by ECFMG with the medical school. He was issued ECFMG Certificate No. 0-482-700-2 on October 4, 1993. This ECFMG Certificate was revoked in November 1995. The revocation is through July 10, 2001.

This same individual also submitted an application using the name "Igberase Oluwafemi Charles." He certified his date of birth to be April 17, 1961. He also certified on the application that he had not previously submitted an application to ECFMG and

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ECFMG-000640

ECFMG_RUSS_0000640

James McCorkel, Ph.D.
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was assigned a new USMLE/ECFMG Identification Number 0-519-573-0. The medical diploma he submitted indicated he received his medical degree in 1987 from the Faculty of Medicine, University of Ibadan, Nigeria. This medical diploma was verified by ECFMG with the medical school. He did not provide a social security number under this USMLE/ECFMG Identification Number. He was issued ECFMG Certificate No. 0-519-573-0 on December 14, 1994. This ECFMG Certificate was invalidated in November 1995.

ECFMG has no record of receipt of requests for verification of the ECFMG certification status from Harlem Hospital Center or JFK Memorial Hospital concerning any of these three names or USMLE/ECFMG Identification Numbers.

Thank you for bringing this matter to our attention.

Sincerely,



Stephen S. Seeling, J.D.
Vice President for Operations

SSS/wck